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ANNUAL REPORT

OF THE

TOWN OF CHESHIRE

CONNECTICUT

FOR THE YEAR ENDING AUGUST 31st.

1949

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ANNUAL REPORT

OF THE

TOWN OF CHESHIRE

CONNECTICUT

FOR THE YEAR ENDING AUGUST 31st.

1949

ARROW PRINT SHOP, WATERBURY, CONN.

To The Board of Selectmen
Town of Cheshire
State of Connecticut

We have made an examination of the financial transactions recorded in the books and records of the

TOWN OF CHESHIRE

for the fiscal year ended August 31, 1949, in accordance with the provisions as set forth in the Municipal Audit Act of 1939 as amended by the 1941 General Assembly.

There is submitted herewith the various Exhibits and Schedules, as indexed, and in the comments relating thereto, our report upon the examination.

Copies of this report have been furnished to the following in conformity with the requirements of the Municipal Audit Act of 1939.

Birdsey B. Norton	First Selectman
George H. Davidson	Selectman
Raymond E. Drouin	Selectman
Theron S. French	Town Treasurer
James R. Lanyon	Town Clerk
Hon. Dennis P. O'Connor	State Tax Commissioner

WEINSTEIN & TIMM,
Accountants.

November 9, 1949

INDEX TO REPORT

EXHIBITS	"A"	Comparative General Fund Balance Sheet.
	"B"	Analysis of Changes in General Fund Surplus.
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	"L"	Statement of Town Aid and Unimproved Town Aid Balances with the State Highway Department.
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SCHEDULES (1) & (2) Report of Tax Collector—Edward T. Williams.

(3) Lawful Corrections of Property Taxes.

(4) Property Taxes Outlawed by Operation of Law—Section 169f.

(5) Statement of Bond and Note Indebtedness.

(6) Comparison of School Appropriations, Orders Charged thereto, Unexpended Balances.

(7) Statement of Recorded Cash Receipts and Disbursements—Trial Justice Court.

(8) Accounts Receivable.

(9) Accounts Payable

This is to certify that the within report is a true copy of that furnished to the Town of Cheshire.

WEINSTEIN & TIMM,
Daniel G. Weinstein, C.P.A.

We further certify that the original of this report was delivered to Birdsey B. Norton, First Selectman and a copy to each of the following.

George H. Davidson	Selectman
Raymond E. Drouin	Selectman
Theron S. French	Town Treasurer
James R. Lanyon	Town Clerk

WEINSTEIN & TIMM,
Daniel G. Weinstein, C.P.A.

ACCOUNTANTS' CERTIFICATE

We have made an examination of the financial transactions recorded in the books and records of the

TOWN OF CHESHIRE

for the fiscal year ended August 31, 1949.

In connection therewith, we examined and tested accounting records and other supporting evidence and obtained information and explanations from various officials. A general review was made of the transactions of the various funds as required by the Municipal Audit Act of 1939.

In our opinion, based upon such examination, the appended Exhibits and Schedules, subject to the comments relating thereto, present fairly the financial condition of the Town of Cheshire as of August 31, 1949 and the results of its operations for the fiscal year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

WEINSTEIN & TIMM,
Daniel G. Weinstein, C.P.A.

COMMENTS

SCOPE OF AUDIT:

The audit of the books and records has been made in accordance with the requirements set forth under "Duties and Powers of Independent Public Accountants" Periodic Auditing of Municipal Accounts", and explained more in detail in the subsequent comments herein.

CONDITION OF RECORDS and GENERAL CONDUCT OF OFFICES:

The double entry system is maintained in good condition. The cash receipts and disbursements books of the Treasurer and the Board of Education are those prescribed by the State Tax Commissioner's office and the State Board of Education.

The following books and records are maintained:

Tax Collector:

Tax Receipts Books	Bound
Cash Receipts Records	Loose Leaf
Rate Bills	Bound
Suspense Book	Bound

Town Treasurer:

Cash Receipts Record	Loose Leaf
Cash Disbursements Records and Selectmen's Order Register	Loose Leaf
General Ledger	Loose Leaf
General Journal	Loose Leaf
Cash Receipts and Disbursements Record—Hillside Cemetery	Bound

Clerk of Board of Education:

School Order Register	Loose Leaf

Board of Assessors:

Abstract	Bound

Justice Court:

Cash Receipts and Disbursements Record	Bound

Town Clerk:

Cash Receipts Cards in Duplicate	Loose Leaf

COMMENTS

RESUME OF OPERATIONS:

At the annual adjourned Town Meeting on March 8, 1948, appropriations were voted to the extent of $351,302.10.
A tax rate of 26 mills was levied on taxable property of $10,957,408.00 which together with Indirect Revenues from miscellaneous sources, exceeded the appropriations set forth above by $3,899.51.

An analysis is as follows:

Sources of Revenue	Estimate	Actual
Indirect Revenues	$ 70,309.00	$ 71,990.56
Direct Revenues:		
Property Taxes	284,892.61	282,972.21
	355,201.61	354,962.77
Excess of Estimated Revenues over Actual Revenues		238.84
	355,201.61	355,201.61
Appropriations		
General Government	85,510.00	83,423.90
Board of Education	265,792.10	265,528.01
	351,302.10	348,951.91
To Unappropriated Surplus	3,899.51	6,249.70
Totals	$355,201.61	$355,201.61

There was an unexpended balance of $2,350.19 in Appropriations as per Exhibit "G" but actual revenues fell below the estimate by $238.84 as per Exhibit "F". Unappropriated Surplus was increased from $17,363.74 to $24,313.82.

COMMENTS

An analysis of Property Taxes for the fiscal years 1946 to 1949 is as follows:

Fiscal Year Ended August 31,		Uncollected Taxes Beginning of Year	Collections	Credits	Uncollected Taxes End of Year
1946	Prior Years	$ 5,531.57	$ 2,376.69	$ 71.85	$3,083.03
	Current Year	144,282.59	142,472.42	508.06	1,302.11
		149,814.16	144,849.11	579.91	4,385.14
Percentage of Collections and Credits					
	Prior Years				44.3%
	Current Year				99.1%
1947	Prior Years	4,385.14	1,335.66	148.99	2,900.49
	Current Year	164,581.45	162,709.12	386.13	1,486.20
		168,966.59	164,044.78	535.12	4,386.69
Percentage of Collections and Credits					
	Prior Years				33.9%
	Current Year				99.1%
1948	Prior Years	4,386.69	2,151.77	134.82	2,100.10
	Current Year	182,510.50	179,469.87	796.65	2,243.98
		186,897.19	181,621.64	931.47	4,344.08
Percentage of Collections and Credits					
	Prior Years				52.1%
	Current Year				98.8%
1949	Prior Years	4,344.08	1,675.58	85.78	2,582.72
	Current Year	284,905.61	278,278.90	1,933.40	4,693.31
		$289,249.69	$279,954.48	$2,019.18	$7,276.03
Percentage of Collections and Credits					
	Prior Years				40.5%
	Current Year				98.4%

COMMENTS

EXHIBIT "A"—GENERAL FUND

CASH ON HAND—$342.70

Cash on hand was verified by actual count and was deposited in the bank immediately after the close of the year.

CASH ON DEPOSIT—$8,115.67

Cash in bank was confirmed with the depository, the New Haven Bank, N.B.A. and found to be in agreement with the town records. All cash is promptly deposited. The deposits are readily traceable to receipts, and balances are reconciled monthly with bank statements.

WORKING FUNDS—$150.00

The funds of the Trial Justice Court are on deposit with the Home National Bank of Meriden, Connecticut with whom the balance was confirmed. The details of this fund are shown in Schedule (7).
The Tax Collector Fund represents cash used for making change and the Board of Education fund is of the imprest type. These were verified by actual count.

UNCOLLECTED TAXES:

Property Taxes	$7,276.03
Old Age Assistance	406.50
	$7,682.53

The balances as shown above, pertaining to Property Taxes, were confirmed to the extent of approximately 30%. An analysis of replies from said confirmations is set forth in Exhibit "N". The list of uncollected taxes, both property and old age assistance, was checked with the rate bills and footings verified. The respective balances of the delinquent accounts were drawn off on adding machine tapes and found to be in agreement with the Control Accounts. The Abstract was properly prepared and acknowledged under oath by three assessors. The Abstract footings of the tax amounts were verified and were in agreement with the Current Rate Bill, which was duly signed by the Selectmen. The Tax Collector's Warrant was also properly executed.

COMMENTS

UNCOLLECTED TAXES—(continued)

There were no abatements of taxes on real property. Errors of additions and deductions were approved by the Boards of Assessors and Selectmen.

Every effort is being made to collect the delinquent old age assistance taxes during the coming year, and the remaining open accounts will be transferred to the Suspense Tax Book.

All collections by the Tax Collector were duly deposited and were in agreement with the total receipts and deposits by the Town Treasurer to whom all receipts are turned over.

A test check of interest and penalties disclosed that they were imposed in accordance with statutory regulations.

ACCOUNTS RECEIVABLE—$18,638.10

This amount represents receivables from the State of Connecticut as set forth in Schedule (8) and was verified at the source.

NOTES PAYABLE—BANK—$3,500.00

This indebtedness is a balance of a sum originally borrowed in 1946, per a Special Town Meeting held in September 1946, from The Home National Bank of Meriden, Conn. The note was renewed on two previous occasions and at the last due date, October 22, 1948 a payment of $1,000.00 on the principal was made. It is due October 22, 1949 and interest is at the rate of 1½%. The bank confirmed the balance.

ACCOUNTS PAYABLE—$1,722.07

The various unpaid invoices comprising this total are listed in detail in Schedule (9).

EXHIBIT "B"—ANALYSIS OF CHANGES IN GENERAL FUND SURPLUS

The respective changes affecting the General Fund Surplus during the current fiscal year are set forth in this exhibit.

EXHIBIT "C"—CAPITAL FUND

An issue of serial bonds in the principal sum of $395,000.00 was authorized at a Special Town Meeting held on February 21, 1949. The purpose of this bond issue is three fold; (1) to finance the construction of a new elementary school, for which an appropriation of $250,000.00 was authorized; (2) to liquidate the balance of note indebtedness of $130,500.00 on the Cheshire Heights School built recently, and (3) to pay the Town's share of the debt of Regional High School District No. 2 in the sum of $14,000.00.

COMMENTS

The proceeds from the sale of the bonds were deposited in a separate bank account. The respective amounts of indebtedness, described above, have been paid in accordance with the plans, together with the expenses incident to the bond issue. Two tracts of land for the school site have been purchased and construction of the elementary school building is now in progress. During the year, final payments were made on the Cheshire Heights School and the balance of $5,312.01 remaining in that special fund account was transferred to the General Fund. However, since any unexpended fund of this kind is required by statute to be used in liquidating the indebtedness outstanding, this balance is shown as due to the Capital Fund and will be applied in accordance with statutory requirements.

CASH ON DEPOSIT—$239,355.25

This cash represents the remaining balances of the sum borrowed for the purchase of the Peck property and the money received from the sale of bonds. The balances, which were reconciled with the bank statements and also confirmed by the banks, are as follows:

The Home National Bank	$ 2,857.70
The New Haven Bank, N.B.A.	236,497.55
Total	$239,355.25

CHESHIRE HEIGHTS SCHOOL

The final expenditures on this school during the year were for the following:

Land	$ 852.50
Building	721.70
Equipment	58.18
	$1,632.38

EXHIBIT "D"—SPECIAL and TRUST FUNDS

Verification was made of all fund balances by confirmation or personal examination of the records of the depositories.

EXHIBITS—"E"—"F" and "G"

These exhibits are self explanatory.

COMMENTS

EXHIBIT "H"—REPORT OF TREASURER

Receipts from the town departments were verified with departmental records. Receipts from the State of Connecticut were verified by examination of the records of the State Board of Education, State Highway Department, State Treasurer and State Comptroller. All funds were correctly recorded.

Expenditures were compared with approximately 50% with approved invoices, payrolls and cancelled checks. Test checks were made to the extent of 25% of extentions and proper account classifications. Cash discounts were taken whenever possible.

EXHIBIT "I"—DEBT STATEMENT

The debt limit as at the close of the year was $664,651.55 which, diminished by the Note Payable in General Fund—$3,500.00, Note Payable in Capital Fund of $31,000.00, and Bonds Payable in Capital Fund of $395,000.00 or a sum total of $429,500.00, leaves a debt margin of $235,151.55.

EXHIBIT "J"—SURETY BONDS COVERING OFFICERS and EMPLOYEES IN OFFICE

All surety bonds were examined and found to be in order. These bonds are in the custody of the Board of Selectmen.

EXHIBIT "K"—STATEMENT OF INSURANCE

All policies were examined and found to be in order, and are in the custody of the Clerk of the Board of Education and the Town Clerk.

EXHIBITS "L" and "M"—TOWN and STATE AID

The data submitted in these Exhibits was obtained from the State Highway Department.

EXHIBITS "N" and "O"

These exhibits are self explanatory.

EXHIBIT "P"—DOG FUND

All receipts from this source were promptly turned over to the Town Treasurer. We verified these receipts with the duplicate of the license cards on file.

SCHEDULES (1) to (9)

The data set forth in these schedules is self explanatory.

GENERAL COMMENTS:

A payroll distribution was made by us during the current year and receipts obtained from each employee. Comparison was made of the signatures on the receipts with the several cancelled checks on file.

EXHIBIT "A"

COMPARATIVE GENERAL FUND BALANCE SHEET
AUGUST 31, 1949 and AUGUST 31, 1948

ASSETS

	August 31, 1949		August 31, 1948	
Cash on Hand		$ 342.70		$ 177.90
Cash on Deposit:				
The New Haven Bank, N.B.A.				
General Fund	$8,034.57		$23,053.21	
Withholding Tax	81.10	8,115.67	51.60	23,104.81
Working Funds:				
Justice Court	100.00		100.00	
Tax Collector	25.00			
Board of Education	25.00	150.00	25.00	125.00
Uncollected Taxes:				
Property—Schedule (1)	7,276.03		4,344.08	
Old Age Assistance—Schedule (2)	406.50	7,682.53	406.50	4,750.58
Accounts Receivable—Schedule (8)		18,638.10		4,582.69
Advances for Expenditures against subsequent year appropriation		.....		4,725.49
		34,929.00		37,466.47

LIABILITIES

Note Payable—Bank	3,500.00	4,500.00
Accounts Payable—Schedule (9)	1,722.07	15,551.13
Due Capital Fund	5,312.01	.....
Withholding Tax Payable	81.10	51.60
Total Liabilities	10,615.18	20,102.73
Unappropriated Surplus—Exhibit "B"	24,313.82	17,363.74
	$34,929.00	$37,466.47

EXHIBIT "B"

ANALYSIS OF CHANGES IN GENERAL FUND SURPLUS FOR THE FISCAL YEAR ENDED AUGUST 31, 1949

GENERAL FUND SURPLUS—August 31, 1948—Exhibit "A"		$17,363.74
ADD:		
Excess of Appropriations over Expenditures—Exhibit "G"		2,350.19
Reduction of Notes Payable—by regular appropriation		1,000.00
Lawful Correction to Property Taxes—List of 1946—Schedule (3)		1.80
Board of Education Petty Cash Fund established by charge to prior year appropriation		25.00
Excess of Estimated Revenues over Appropriations:		
Estimated Revenues—Exhibit "F"	$355,201.61	
Appropriations voted at Town Meeting March 8, 1948—Exhibit "G"	351,302.10	3,899.51
		24,640.24
DEDUCT:		
Excess of Estimated over Actual Revenues—Exhibit "F"	238.84	
Lawful Corrections to Property Taxes—List of 1946—Schedule (3)	18.00	
Lawful Corrections to Property Taxes—List of 1945—Schedule (3)	5.27	
Property Taxes Outlawed by Operation of Law—Schedule (4)	64.31	326.42
GENERAL FUND SURPLUS—August 31, 1949—Exhibit "A"		$24,313.82

EXHIBIT "C"

CAPITAL FUND BALANCE SHEET—AUGUST 31, 1949

ASSETS

CASH ON DEPOSIT:				
The Home National Bank			$ 2,857.70	
The New Haven Bank, N.B.A.			236,497.55	
Total Cash on Deposit				$239,355.25
DUE FROM GENERAL FUND (Unexpended Cash-Cheshire Heights School)				5,312.01
AMOUNT TO BE RAISED BY FUTURE TAXATION AS BONDS and NOTES MATURE:				
Bonds Payable—Schedule (5)....			395,000.00	
Notes Payable—Schedule (5)....			31,000.00	
			426,000.00	
Less—Cash on Deposit	$239,355.25			
Due from General Fund	5,312.01		244,667.26	181,332.74

FIXED PROPERTY

Land and Buildings:

	Land	Buildings	Total
Humiston School	$10,000.00	$161,567.61	$171,567.61
Annex	400.00	6,000.00	6,400.00
Cheshire Heights School	10,656.44	175,315.98	185,972.42
Town Hall	5,000.00	34,500.00	39,500.00
Town Property	1,420.00		1,420.00
School Site (Ann Peck Property)	9,682.30	18,500.00	28,182.30
North School (Under Construction)	2,010.00	13,766.00	15,776.00
	$39,168.74	$409,649.59	448,818.33

Furniture and Equipment:		
Schools	30,031.45	
Town Hall	6,222.10	
Road Property and Equipment	27,890.54	
Total Fixed Property		512,962.42
		938,962.42

LIABILITIES and EQUITY IN FIXED ASSETS

NOTE PAYABLE—Home National Bank	$ 31,000.00
BONDS PAYABLE	395,000.00
TOWN EQUITY IN FIXED ASSETS	512,962.42
	$938,962.42

EXHIBIT "D"
(continued 1)

STATEMENT OF SPECIAL and TRUST FUNDS—AUGUST 31, 1949

TOWN DEPOSIT FUND

(Interest restricted to use for school purposes)

CASH ON DEPOSIT:		
The New Haven Savings Bank, New Haven	$4,571.63	
RESERVE FOR TOWN DEPOSIT FUND (subject to recall by State of Connecticut)		$4,571.63
Totals	4,571.63	4,571.63

PHILOCIA HOTCHKISS FUND

(Interest to be used for school or library purposes when principal reaches $1,000.00)

CASH ON DEPOSIT:		
The New Haven Savings Bank, New Haven	990.51	
RESERVE FOR PHILOCIA HOTCHKISS FUND		990.51
Totals	990.51	990.51

BUTLER CHAPEL FUND

(Principal and accumulated income restricted for Mortuary Chapel)

CASH ON DEPOSIT:		
Southington Savings Bank, Southington	782.90	
RESERVE FOR BUTLER CHAPEL FUND		782.90
Totals	782.90	782.90

HATTIE A. TYLER—ACTIVE FUND

(Interest restricted for the perpetual care of cemetery lot)

CASH ON DEPOSIT:		
The New Haven Savings Bank, New Haven	375.00	
RESERVE FOR HATTIE A. TYLER—ACTIVE FUND		375.00
Totals	375.00	375.00

EXHIBIT "D"
(continued 2)

HATTIE A. TYLER—RESERVE FUND

(The income to be added to the principal until the accumulated balance of the Reserve Fund shall equal the original principal of the Active Fund, after which the income from the Reserve Fund may be withdrawn and added to the income from the Active Fund and used for the same purposes).

CASH ON DEPOSIT:		
Connecticut Savings Bank, New Haven	185.27	
RESERVE FOR HATTIE A. TYLER—RESERVE FUND		185.27
Totals	$ 185.27	$ 185.27

CHARLES COIL TYLER—ACTIVE FUND

(Interested restricted for perpetual care of cemetery lot)

CASH ON DEPOSIT:		
The New Haven Savings Bank, New Haven	$1,500.00	
RESERVE FOR CHARLES COIL TYLER—ACTIVE FUND		$1,500.00
Totals	1,500.00	1,500.00

CHARLES COIL TYLER—RESERVE FUND

(The income to be added to the principal until the accumulated balance of the Reserve Fund shall equal the original principal of the Active Fund, after which the income from the Reserve Fund may be withdrawn and added to the income from the Active Fund and used for the same purposes).

CASH ON DEPOSIT:		
The New Haven Savings Bank, New Haven	630.06	
RESERVE FOR CHARLES COIL TYLER—RESERVE FUND		630.06
Totals	630.06	630.06

EXHIBIT "D"
(concluded 3)

HILLSIDE CEMETERY PERPETUAL CARE FUND

(The income restricted for the perpetual care of individual cemetery lots)

CASH ON DEPOSIT:		
The New Haven Savings Bank, New Haven	1,854.14	
Southington Savings Bank, Southington—Account No. (1)	3,727.36	
Southington Savings Bank, Southington—Account No. (2)	5,015.00	
Connecticut Savings Bank, New Haven	5,000.00	
INVESTMENTS:		
First Mortgages Receivable	13,000.00	
RESERVE FOR HILLSIDE CEMETERY PERPETUAL CARE FUND		28,596.50
Totals	$28,596.50	$28,596.50

HILLSIDE CEMETERY MAINTENANCE FUND

(To provide funds necessary to maintain the cemetery)

CASH ON DEPOSIT:		
The New Haven Savings Bank, New Haven	$ 251.24	
Southington Savings Bank, Southington	2,448.76	
INVESTMENTS:		
First Mortgage Receivable	2,000.00	
RESERVE FOR HILLSIDE CEMETERY MAINTENANCE FUND		$4,700.00
Totals	4,700.00	4,700.00

HILLSIDE CEMETERY OPERATION FUND

(Record of all receipts and disbursements pertaining to the Hillside Cemetery—Cheshire—see Exhibit "H")

CASH ON DEPOSIT:		
Home National Bank, Meriden, Conn.—Cheshire Branch Operation Fund	1,347.60	
Withholding Tax	4.20	
WITHHOLDING TAX PAYABLE		4.20
RESERVE FOR HILLSIDE CEMETERY OPERATION FUND		1,347.60
Totals	$1,351.80	$1,351.80

EXHIBIT "E"

TOWN OF CHESHIRE

COMBINED BALANCE SHEET, ALL FUNDS—AUGUST 31, 1949

ASSETS	Total All Funds	FUNDS General	Capital	Town Deposit	Philocia Hotchkiss	Hillside Cemetery Exhibit E(1)
Cash on Hand	$ 342.70	$ 342.70	$	$	$	$
Cash in Banks	276,154.59	8,115.67	239,355.25	4,571.63	990.51	23,121.53
Working Funds—Justice Court & Tax Collector	150.00	150.00				
Uncollected Taxes:						
Property	7,276.03	7,276.03				
Old Age Assistance	406.50	406.50				
Accounts Receivable	18,638.10	18,638.10				
First Mortgages Receivable	15,000.00					15,000.00
Amount Subject to Future Taxation	181,332.74		181,332.74			
Fixed Property	512,962.42		512,962.42			
	1,012,263.08	34,929.00	933,650.41	4,571.63	990.51	38,121.53
LIABILITIES						
Notes Payable—Banks	34,500.00	3,500.00	31,000.00			
Accounts Payable	1,722.07	1,722.07				
Due Capital Fund	5,312.01	5,312.01				
Withholding Tax Payable	85.30	81.10				4.20
Bonds Payable						
(Net Amount Due From General Fund)	389,687.99		389,687.99			
Reserve for Fund Balances	43,679.47			4,571.63	990.51	38,117.33
Town Equity in Fixed Assets	512,962.42		512,962.42			
Unappropriated Surplus	24,313.82	24,313.82				
	$1,012,263.08	$34,929.00	$933,650.41	$4,571.63	$990.51	$38,121.53

EXHIBIT "E" (1)

TOWN OF CHESHIRE
CHESHIRE HILLSIDE CEMETERY
COMBINED BALANCE SHEET, ALL FUNDS, AUGUST 31, 1949

		FUNDS					Hillside Cemetery		
ASSETS	Total All Funds	Butler Chapel	Hattie A. Tyler Active	Hattie A. Tyler Reserve	Charles Coil Tyler Active	Charles Coil Tyler Reserve	Perpetual Care	Maint.	Operation
CASH ON DEPOSIT:									
Southington Savings Bank	$11,974.02	$782.90					$ 8,742.36	$2,448.76	
The New Haven Savings Bank	4,610.44		$375.00		$1,500.00	$630.06	1,854.14	251.24	
Connecticut Savings Bank	5,185.27			$185.27			5,000.00		
Home National Bank, Meriden	1,351.80								$1,351.80
Total Cash	23,121.53	782.90	375.00	185.27	1,500.00	630.06	15,596.50	2,700.00	1,351.80
FIRST MORTGAGES RECEIVABLE:									
Caterina Negro	1,000.00						1,000.00		
J. Herbert Bain	2,000.00							2,000.00	
Violet J. Gendron	2,000.00						2,000.00		
Edgar L. and Harriet E. Upson	10,000.00						10,000.00		
Total First Mortgages Receivable	15,000.00						13,000.00	2,000.00	
	38,121.53	782.90	375.00	185.27	1,500.00	630.06	28,596.50	4,700.00	1,351.80
LIABILITIES									
Withholding Tax Payable	4.20								4.20
Reserves for Fund Balances	38,117.33	782.90	375.00	185.27	1,500.00	630.06	28,596.50	4,700.00	1,347.60
	$38,121.53	$782.90	$375.00	$185.27	$1,500.00	$630.06	$28,596.50	$4,700.00	$1,351.80

EXHIBIT "F"
(continued 1)

TOWN OF CHESHIRE
GENERAL FUND
STATEMENT OF ESTIMATED and ACTUAL REVENUES
FOR THE FISCAL YEAR ENDED AUGUST 31, 1949

SOURCE OF REVENUE	REVENUES Estimated	Collected	To be Collected	Excess	Deficiency
DIRECT REVENUES:					
Property Taxes	$284,892.61	$278,278.90	$ 4,693.31	$	$1,920.40
INDIRECT REVENUES:					
Selectmen:					
Permits	5.00	17.50		12.50	
Rental of Town Hall	110.00	20.00			90.00
Totals	115.00	37.50		12.50	90.00
Treasurer:					
Interest on Town Deposit Fund	91.00	91.88		.88	
Totals	91.00	91.88		.88	

EXHIBIT "F"
(continued 2)

TOWN OF CHESHIRE
GENERAL FUND
STATEMENT OF ESTIMATED and ACTUAL REVENUES
FOR THE FISCAL YEAR ENDED AUGUST 31, 1949

SOURCE OF REVENUE	REVENUES Estimated	Collected	To be Collected	Excess	Deficiency
INDIRECT REVENUES: (continued)					
State of Connecticut:					
Dog Damage	100.00	105.50		5.50	
Dog License Refund	300.00	288.80			11.20
Estate Penalty Tax	50.00		232.53	182.53	
Town Aid Roads	3,000.00	945.75			2,054.25
Motor Bus	75.00	134.53		59.53	
Liquor Permits	2,200.00	2,260.00		60.00	
In lieu of taxes, State Owned Property	670.00	916.23		246.23	
Schools:					
Grant—Senate Bill 25	50,935.00	50,948.40		13.40	
Elementary School Transportation	7,042.00		10,629.31	3,587.31	
High School Transportation	1,022.00		1,181.01	159.01	
Trade School Transportation	73.00		303.53	230.53	
Physically Handicapped Children	436.00		268.67		167.33
Totals	65,903.00	55,599.21	12,615.05	4,544.04	2,232.78
Town Clerk's Office:					
Dog Licenses	1,000.00	1,212.45		212.45	
Vital Statistics Fees		1.05		1.05	
Totals	1,000.00	1,213.50		213.50	

TOWN OF CHESHIRE
GENERAL FUND
STATEMENT OF ESTIMATED and ACTUAL REVENUES
FOR THE FISCAL YEAR ENDED AUGUST 31, 1949

SOURCE OF REVENUE	REVENUES Estimated	Collected	To be Collected	Excess	Deficiency
INDIRECT REVENUES: (continued)					
Tax Collector:					
Interest	500.00	483.11			16.89
Liens	200.00	90.00			110.00
Penalties O. A. A. Taxes		2.00		2.00	
Cheshire Academy (in lieu of taxes)	1,000.00	1,000.00			
Totals	1,700.00	1,575.11		2.00	126.89
Justice Court:					
Fines and Costs	1,500.00	858.31			641.69
Total Estimated Revenues	$355,201.61				
Total Revenues Collected		$337,654.41			
Revenues to be Collected:					
Property Taxes—Current—Schedule (1)			4,693.31		
Accounts Receivable—Schedule (8)			12,615.05		
Totals			$17,308.36	4,772.92	5,011.76
Excess of Estimated Over Actual Revenues—Exhibit "B"				238.84	
				$5,011.76	$5,011.76

TOWN OF CHESHIRE

REPORT OF BOARDS OF SELECTMEN and EDUCATION, COMPARISON OF APPROPRIATIONS, ORDERS CHARGED THERETO, UNEXPENDED and OVEREXPENDED BALANCES FOR THE FISCAL YEAR ENDED AUGUST 31, 1949

GENERAL GOVERNMENT:	Appropriations Voted at Adjourned Town Meeting March 8, 1948	Orders Paid	August 31, 1949 Withholding Tax	Accounts Payable	Appropriation Refunds Received	Due	Total	Balances Unexpended	Overexpended
Selectmen:									
Salaries and Expenses	$ 4,250.00	$ 4,194.20	$ 5.80	$	$	$	$ 4,200.00	$ 50.00	$
Printing, Postage and Advertising	700.00	791.33					791.33		91.33
Clerk	600.00	592.40	7.60				600.00		
Legal Expense	300.00	300.00					300.00		
Auditors	1,200.00	1,200.00					1,200.00		
Treasurer	600.00	592.40	7.60				600.00		
Surety Bond	200.00	160.00					160.00	40.00	
Other Expenses	250.00	245.00					245.00	5.00	
Totals	8,100.00	8,075.33	21.00				8,096.33	95.00	91.33
Assessment of Property and Collection of Taxes:									
Tax Collector	3,800.00	4,296.21					4,296.21		496.21
Postage, Supplies and Advertising	400.00	169.32					169.32	230.68	
Burglary Insurance	150.00	150.00					150.00		
Surety Bond	260.00	200.00					200.00	60.00	
Assessors' Salaries	1,600.00	1,396.00					1,396.00	204.00	
Assessors' Expenses	200.00	484.73					484.73		284.73
Board of Tax Review:									
Salaries	325.00	350.00					350.00		25.00
Expenses	25.00	17.40					17.40	7.60	
Totals	6,760.00	7,063.66					7,063.66	502.28	805.94
Town Clerk's Office:									
Town Clerk	1,200.00	1,200.00					1,200.00		
Assistant Town Clerk	1,800.00	1,785.90	14.10				1,800.00		
Supplies, Printing and Postage	900.00	687.02					687.02	212.98	
Recording Liens	100.00	59.75					59.75	40.25	
Burglary Insurance	25.00	25.00					25.00		
Totals	4,025.00	3,757.67	14.10				3,771.77	253.23	
Courts:									
Probate Court	200.00	114.91			44.35		70.56	129.44	
Justice Court—Salaries and Expenses	1,440.00	1,440.00					1,440.00		
Justice Court—Clerk	240.00	240.00					240.00		
Totals	1,880.00	1,794.91			44.35		1,750.56	129.44	
Election Expense:									
Registrars	950.00	1,016.05					1,016.05		66.05
Expenses	375.00	498.40					498.40		123.40
Totals	1,325.00	1,514.45					1,514.45		189.45

TOWN OF CHESHIRE

REPORT OF BOARDS OF SELECTMEN and EDUCATION, COMPARISON OF APPROPRIATIONS, ORDERS CHARGED THERETO, UNEXPENDED and OVEREXPENDED BALANCES FOR THE FISCAL YEAR ENDED AUGUST 31, 1949

	Appropriations Voted at Adjourned Town Meeting March 8, 1948	Orders Paid	August 31, 1949 Withholding Tax	Accounts Payable	Appropriation Refunds Received	Due	Total	Balances Unexpended	Overexpended
GENERAL GOVERNMENT: (continued)									
Town Hall:									
Janitor	1,060.00	1,060.00					1,060.00		
Fuel	700.00	668.12		19.20			687.32	12.68	
Lights	200.00	227.22					227.22		27.22
Repairs and Supplies	600.00	562.09		3.04			565.13	34.87	
Telephone	400.00	350.82		37.80			388.62	11.38	
Insurance	100.00	289.01					289.01		189.01
Water	20.00	28.20					28.20		8.20
Emergency Lighting	125.00	154.21					154.21		29.21
Other Expenses	400.00	.....					.....	400.00	
Totals	3,605.00	3,339.67		60.04			3,399.71	458.93	253.64
Conservation of Health:									
Health Officer	750.00	994.06					994.06		244.06
Public Health and Visiting Nurse Assn.	700.00	700.00					700.00		
Vital Statistics	325.00	355.80					355.80		30.80
Totals	1,775.00	2,049.86					2,049.86		274.86
Public Library Association	1,700.00	1,700.00					1,700.00		
Cemetery, Cheshire Street	50.00	16.00			4.00		12.00	38.00	
Highway:									
Roads and Bridges, Maintenance	20,000.00	26,552.65(							
Town Aid Roads	3,000.00	2,207.06(	46.00	945.21	471.30	5,717.67	23,561.95		561.95
Street Lighting	6,500.00	6,622.91		615.81	213.60		7,025.12		525.12
Insurance	725.00	415.10					415.10	309.90	
Totals	30,225.00	35,797.72	46.00	1,561.02	684.90	5,717.67	31,002.17	309.90	1,087.07
Public Safety:									
Fire Department	1,700.00	1,700.00					1,700.00		
Insurance	630.00	517.90					517.90	112.10	
Constables	350.00	252.50		4.00			256.50	93.50	
Dogs:									
Warden	75.00	110.73		19.47			130.20		55.20
Tags	40.00	36.00					36.00	4.00	
Damages	100.00	122.10					122.10		22.10
Totals	2,895.00	2,739.23		23.47			2,762.70	209.60	77.30
Charities:									
Outside Poor	3,000.00	3,138.58		54.17	1,014.89	205.38	1,972.48	1,027.52	
Poor in State Institutions	2,000.00	1,836.31					1,836.31	163.69	
Child Welfare	2,000.00	3,125.31			239.60		2,885.71		885.71
Totals	7,000.00	8,100.20		54.17	1,254.49	205.38	6,694.50	1,191.21	885.71

TOWN OF CHESHIRE

REPORT OF BOARDS OF SELECTMEN and EDUCATION, COMPARISON OF APPROPRIATIONS, ORDERS CHARGED THERETO, UNEXPENDED and OVEREXPENDED BALANCES FOR THE FISCAL YEAR ENDED AUGUST 31, 1949

	Appropriations Voted at Adjourned Town Meeting March 8, 1948	Orders Paid	August 31, 1949 Withholding Tax	Accounts Payable	Appropriation Refunds Received	Due	Total	Balances Unexpended	Overexpended
GENERAL GOVERNMENT: (continued)									
Tree Warden	500.00	577.00					577.00		77.00
Recreation	1,000.00	896.23					896.23	103.77	
Payments to Other Civil Divisions:									
State Tax	2,200.00	.....					.....	2,200.00	
County Tax	2,400.00	3,507.20					3,507.20		1,107.20
Dog Licenses Paid to State	550.00	558.63					558.63		8.63
Totals	5,150.00	4,065.83					4,065.83	2,200.00	1,115.83
Miscellaneous:									
Memorial Day Observance	200.00	158.04					158.04	41.96	
Burglary Insurance	125.00	.....					.....	125.00	
Compensation Insurance	350.00	176.97					176.97	173.03	
Zoning Commission	100.00	135.48		8.37	20.00		123.85		23.85
Planning Commission	100.00	63.36					63.36	36.64	
Miscellaneous	1,000.00	678.91		15.00	80.00	100.00	513.91	486.09	
Retirement of Debt	1,000.00	1,000.00					1,000.00		
Interest	45.00	52.50					52.50		7.50
Totals	2,920.00	2,265.26		23.37	100.00	100.00	2,088.63	862.72	31.35
Capital Expenditures:									
Capital Outlay	6,000.00	5,292.50					5,292.50	707.50	
Assessors' Office—Safe	600.00	686.00					686.00		86.00
Totals	6,600.00	5,978.50					5,978.50	707.50	86.00
Total General Government	85,510.00	89,731.52	81,10	1,722.07	2,087.74	6,023.05	83,423.90	7,061.58	4,975.48
BOARD OF EDUCATION—Schedule (6)	265,792.10	266,112.17			584.16		265,528.01	264.09	
Total General Government and Board of Education	$351,302.10								
Total Expenditures—Exhibit "H"		$355,843.69							
Withholding Tax Payable—Exhibit "A"			$81.10						
Accounts Payable—Schedule (9)				$1,722.07					
Appropriation Refunds—Received—Exhibit "H"					$2,671.90				
Appropriation Refunds—Due—Schedule (8)						$6,023.05			
Total							$348,951.91		
Total Unexpended and Overexpended Balances								7,325.67	4,975.48
Excess of Appropriations over Expenditures—Exhibit "B"									2,350.19
								$7,325.67	$7,325.67

EXHIBIT "H"
(continued 1)

REPORT OF TREASURER, THERON S. FRENCH, CASH RECEIPTS and DISBURSEMENTS, ALL FUNDS FOR THE FISCAL YEAR ENDED AUGUST 31, 1949
GENERAL FUND

CASH ON HAND—August 31, 1948		$ 177.90	
CASH ON DEPOSIT—August 31, 1948			
The New Haven Bank, N.B.A.,			
New Haven		23,104.81	
Total Cash on Hand and on Deposit			$23,282.71
RECEIPTS:			
Tax Collector:			
Property Taxes:			
Current	$278,278.90		
Back	1,675.58		
Interest	483.11		
Liens	90.00		
Total—Schedule (1)		280,527.59	
Old Age Assistance Taxes:			
Penalties	2.00		
Total—Schedule (2)		2.00	
Cheshire Academy—In lieu of taxes		1,000.00	
Miscellaneous:—Exhibit "F"			
Selectmen		37.50	
Treasurer		91.88	
State of Connecticut		55,599.21	
Town Clerk		1,213.50	
Justice Court		858.31	
Appropriation Refunds:—Exhibit "G"			
Town of Prospect—Probate Court	44.35		
Bradley Trust Fund—Cemetery	4.00		
Maintenance of Roads & Bridges:			
Charles Herring	17.50		
New Haven Water Co.	244.10		
Adelbert Traver	77.20		
Weiss Bros.	57.50		
H. Zollinger	50.00		
Louise Daigle	25.00		

EXHIBIT "H"
(continued 2)

Street Lighting:			
State of Connecticut	213.60		
Outside Poor:			
Charles Talmadge	156.40		
City of Waterbury	313.47		
State of Connecticut	545.02		
Child Welfare:			
State of Connecticut	239.60		
Zoning Commission	20.00		
Miscellaneous:			
State of Connecticut	80.00		
Board of Education:			
Regional High School—Telephone	85.85		
Transportation Refund	15.30		
Insurance Refund	28.76		
Sale of Supplies	2.25		
Rent of Auditorium	85.00		
Salary Refund	367.00	2,671.90	
Accounts Receivable—Prior Period			
State of Connecticut:			
Town Aid Roads		186.75	
Town Aid Roads		4,349.09	
Welfare Department		46.85	
Transfer from Cheshire Heights School Account		5,312.01	
Exchanges—(see contra)		1,299.19	
Total Receipts			$353,195.78
			376,478.49

EXHIBIT "H"
(continued 3)

DISBURSEMENTS		
Expenditures—Exhibit "G"		
General Government	89,731.52	
Board of Education	266,112.17	
	355,843.69	
Accounts Payable—Prior Period:		
General Government	5,108.21	
Board of Education	5,717.43	
Withholding Tax Payable—Prior Period	51.60	
Exchanges—(see contra)	1,299.19	
Total Disbursements		368,020.12
BALANCE REPRESENTING:		
Cash on Hand—August 31, 1949—Exhibit "A"	342.70	
Cash on Deposit—August 31, 1949—Exhibit "A"		
The New Haven Bank, N.B.A., New Haven	8,115.67	$ 8,458.37

CAPITAL FUND

CASH ON DEPOSIT—August 31, 1948		
The Home National Bank	2,817.70	
The New Haven Bank, N.B.A.	6,944.39	9,762.09
RECEIPTS:		
The New Haven Bank, N.B.A.—Proceeds from sale of school bonds in principal amount of $395,000.00	396,773.55	
The New Haven Bank, N.B.A.—Loan on Note	14,000.00	
Miscellaneous—Sale of Hay Crop, Peck Property	40.00	
Total Receipts		410,813.55
		420,575.64

EXHIBIT "H"
(continued 4)

DISBURSEMENTS:		
W. J. Megin, Inc.—Contractor	721.70	
J. L. Hammett Co.—Equipment	53.18	
Conn. Reformatory—Equipment	5.00	
A. Lambo & Son—Landscaping	755.00	
Northeastern Forestry Co.—Landscaping	97.50	
New Haven Bank, N.B.A.—Payment of Notes	144,500.00	
New Haven Bank, N.B.A.— Bond Agent Fee and Expense	101.48	
State of Conn.—Purchase of Land	700.00	
Ruth L. Meyers—Purchase of Land	1,000.00	
Luke Stapleton—Legal Fees	350.00	
Day, Berry & Howard—Legal Fees	753.43	
Waterbury Republican—Advertising of Bond Issue	8.78	
N. H. Register—Advertising of Bond Issue	13.00	
Waterbury Title Co.—Title Searches	50.00	
Charles A. Cahn—Surveying	250.00	
Frederick Yocher—Test Holes	5.00	
Joseph Sheehan—Test Holes	5.00	
Douglas Orr—Architect	5,789.31	
Paterson Construction Co.—Contractor	6,750.00	
Board of Regional District No. 2—Town's share of Regional Expense	14,000.00	
Transfer to General Fund of Balance remaining in Cheshire Heights School bank account	5,312.01	
Total Disbursements		181,220.39
BALANCE REPRESENTING:		
Cash on Deposit—August 31, 1949—Exhibit "C"		
The Home National Bank	2,857.70	
The New Haven Bank, N.B.A.	236,497.55	$239,355.25

EXHIBIT "H"
(continued 5)

TOWN DEPOSIT FUND

CASH ON DEPOSIT—August 31, 1948		
The New Haven Savings Bank, New Haven	$4,571.63	
RECEIPTS:		
Interest on Bank Balance	91.88	
		4,663.51
DISBURSEMENTS:		
Transferred to General Fund	91.88	
CASH ON DEPOSIT—August 31, 1949—Exhibit "D"		
The New Haven Savings Bank, New Haven		4,571.63

PHILOCIA HOTCHKISS FUND

CASH ON DEPOSIT—August 31, 1948	
The New Haven Savings Bank, New Haven	971.00
RECEIPTS:	
Interest on Bank Balance	19.51
CASH ON DEPOSIT—August 31, 1949—Exhibit "D"	
The New Haven Savings Bank, New Haven	990.51

BUTLER CHAPEL FUND

CASH ON DEPOSIT—August. 31, 1948	
The New Haven Savings Bank, New Haven	767.48
RECEIPTS:	
Interest on Bank Balance	15.42
CASH ON DEPOSIT—August 31, 1949—Exhibit "D"	
The New Haven Savings Bank, New Haven	782.90

HATTIE A. TYLER—ACTIVE FUND

CASH ON DEPOSIT—August 31, 1948	
The New Haven Savings Bank, New Haven	375.00
RECEIPTS:	
Interest on Bank Balance	7.50
	382.50
DISBURSEMENTS:	
Interest transferred to Operation Fund	7.50

EXHIBIT "H"
(continued 6)

CASH ON DEPOSIT—August 31, 1949—Exhibit "D"	
The New Haven Savings Bank, New Haven	375.00

HATTIE A. TYLER—RESERVE FUND

CASH ON DEPOSIT—August 31, 1948	
Connecticut Savings Bank, New Haven	181.63
RECEIPTS:	
Interest on Bank Balance	3.64
CASH ON DEPOSIT—August 31, 1949—Exhibit "D"	
Connecticut Savings Bank, New Haven	185.27

CHARLES COIL TYLER—ACTIVE FUND

CASH ON DEPOSIT—August 31, 1948	
The New Haven Savings Bank—New Haven	1,500.00
RECEIPTS:	
Interest on Bank Balance	30.00
	1,530.00
DISBURSEMENTS:	
Interest transferred to Operation Fund	30.00
CASH ON DEPOSIT—August 31, 1949—Exhibit "D"	
The New Haven Savings Bank, New Haven	1,500.00

CHARLES COIL TYLER—RESERVE FUND

CASH ON DEPOSIT—August 31, 1948	
The New Haven Savings Bank, New Haven	617.66
RECEIPTS:	
Interest on Bank Balance	12.40
CASH ON DEPOSIT—August 31, 1949—Exhibit "D"	
The New Haven Savings Bank, New Haven	630.06

HILLSIDE CEMETERY PERPETUAL CARE FUND

CASH ON DEPOSIT—August 31, 1948	
The New Haven Savings Bank, New Haven	1,854.14
RECEIPTS:	
Interest on Bank Balance	37.08
	1,891.22

EXHIBIT "H"
(continued 7)

DISBURSEMENTS:	
Interest transferred to Operation Fund	37.08
CASH ON DEPOSIT—August 31, 1949—Exhibit "D"	
The New Haven Savings Bank, New Haven	1,854.14

HILLSIDE CEMETERY PERPETUAL CARE FUND
ACCOUNT NO. 1

CASH ON DEPOSIT—August 31, 1948	
Southington Savings Bank, Southington	2,477.36
RECEIPTS:	
Interest on Bank Balance	49.54
Perpetual Care Receipts transferred from Operation Fund	1,250.00
	3,776.90
DISBURSEMENTS:	
Interest transferred to Operation Fund	49.54
CASH ON DEPOSIT—August 31, 1949—Exhibit "D"	
Southington Savings Bank, Southington	3,727.36

HILLSIDE CEMETERY PERPETUAL CARE FUND
ACCOUNT NO. 2

CASH ON DEPOSIT—August 31, 1948	
Southington Savings Bank, Southington	5,015.00
RECEIPTS:	
Interest on Bank Balance	99.10
	5,114.10
DISBURSEMENTS:	
Interest transferred to Operation Fund	99.10
CASH ON DEPOSIT—August 31, 1949—Exhibit "D"	
Southington Savings Bank, Southington	5,015.00

EXHIBIT "H"
(continued 8)

HILLSIDE CEMETERY PERPETUAL CARE FUND

CASH ON DEPOSIT—August 31, 1948	
Connecticut Savings Bank, New Haven	5,000.00
RECEIPTS:	
Interest on Bank Balance	100.00
	5,100.00
DISBURSEMENTS:	
Interest transferred to Operation Fund	100.00
CASH ON DEPOSIT—August 31, 1949—Exhibit "D"	
Connecticut Savings Bank, New Haven	5,000.00

HILLSIDE CEMETERY MAINTENANCE FUND

CASH ON DEPOSIT—August 31, 1948	
The New Haven Savings Bank, New Haven	251.24
RECEIPTS:	
Interest on Bank Balance	5.02
	256.26
DISBURSEMENTS:	
Interest transferred to Operation Fund	5.02
CASH ON DEPOSIT—August 31, 1949—Exhibit "D"	
The New Haven Savings Bank, New Haven	251.24

HILLSIDE CEMETERY MAINTENANCE FUND

CASH ON DEPOSIT—August 31, 1948	
Southington Savings Bank, Southington	2,448.76
RECEIPTS:	
Interest on Bank Balance	48.96
	2,497.72
DISBURSEMENTS:	
Interest transferred to Operation Fund	48.96
CASH ON DEPOSIT—August 31, 1949—Exhibit "D"	
Southington Savings Bank, Southington	2,448.76

EXHIBIT "H"
(continued 9)

HILLSIDE CEMETERY OPERATION FUND

CASH ON DEPOSIT—August 31, 1948		
Home National Bank, Meriden, Conn.—Cheshire Branch		
Operation Fund	$1,243.99	
Withholding Fund	11.50	$1,255.49
RECEIPTS:		
Sale of Lots	175.00	
Care of Lots	306.00	
Interest on Mortgages Receivable	760.00	
Interest on Bank Balances:		
Hattie A. Tyler—Active Fund	7.50	
Charles Coil Tyler—Active Fund	30.00	
Perpetual Care Fund—The New Haven Savings Bank	37.08	
Perpetual Care Fund—Southington Savings Bank—No. 1	49.54	
Perpetual Care Fund—Southington Savings Bank—No. 2	99.10	
Perpetual Care Fund—Connecticut Savings Bank	100.00	
Maintenance Fund—The New Haven Savings Bank	5.02	
Maintenance Fund—Southington Savings Bank	48.96	
Drawing Deeds—(see contra)	15.00	
Income from Trustees:		
New Haven Bank, N.B.A.—Frederick A. Ives	127.64	
Hartford Connecticut Trust Co.—George J. Capewell	103.40	
Reimbursement for Damages—Halloween	690.00	
Exchange—(see contra)	28.07	
Withholding Tax—Tax Withheld from Employees	4.20	
Contributions to Perpetual Care Fund	1,250.00	
Total Receipts		3,836.51
		5,092.00

EXHIBIT "H"
(concluded 10)

DISBURSEMENTS:		
Labor	1,423.50	
Supplies, Repairs and Miscellaneous	60.46	
Insurance, Treasurer's Bond	75.00	
Clerical Work	5.00	
Car Hire	25.00	
Damage—Halloween Vandalism	686.68	
Surveying	63.30	
Insurance on Equipment	14.44	
Mowing	18.00	
Bulldozer Hire	56.00	
Recording Fee	6.55	
Drawing Deeds (see contra)	15.00	
Exchange (see contra)	28.07	
Stationery and Stamps	1.70	
Withholding Tax—Collector of Internal Revenue	11.50	
Perpetual Care Fund No. 1—Southington Savings Bank	1,250.00	
Total Disbursements		3,740.20
BALANCE REPRESENTED BY:		
Cash on Deposit—August 31, 1949—Exhibit "D"		
Home National Bank, Meriden, Conn.—Cheshire Branch		
Operation Fund	$1,347.60	
Withholding Tax Fund	4.20	$1,351.80

TREASURER'S AFFIDAVIT

(In accordance with requirements of Section 515 of the General Statutes of the State of Connecticut, Revision of 1930).

STATE OF CONNECTICUT)
COUNTY OF NEW HAVEN)ss:

On this 27th day of October 1949, before me personally appeared Theron S. French, Treasurer of the Town of Cheshire, in the State of Connecticut, who being duly sworn, did depose and say that the foregoing statements set forth a true and complete report of the cash receipts and disbursements of all funds coming under his jurisdiction as Treasurer of the Town of Cheshire, in the State of Connecticut, for the fiscal year ended August 31, 1949.

THERON S. FRENCH, Treasurer.

Sworn to and subscribed before me the day and year aforesaid.
MIRIAM W. CASE, Notary Public.

EXHIBIT "I"

DEBT STATEMENT
BASED ON SECTION 99C OF 1935 CUMULATIVE SUPPLEMENT

Taxable Property		$11,905,217.00
Non-taxable Property:		
Cheshire Academy	$ 348,228.00	
Cheshire Public Library Association	12,665.00	
Cemeteries (2)	2,800.00	
Churches (5)	232,755.00	
Schools (3)	358,400.00	
Town Hall	35,000.00	
Connecticut State Reformatory	1,515,864.00	
Soldiers, Sailors, etc.	383,803.00	
Town Property	12,713.00	
State of Connecticut—Woodland	900.00	
American Legion	1,450.00	2,904,578.00
Total Grand List		14,809,795.00
Less:		
Connecticut State Reformatory	1,515,864.00	
State of Connecticut	900.00	1,516,764.00
Adjusted Grand List		13,293,031.00
Debt Limit, 5% of Adjusted Grand List		664,651.55
Amount of Debt Applicable to Debt Limit		429,500.00
Debt Margin		$ 235,151.55

EXHIBIT "J"

SURETY BONDS COVERING OFFICERS and EMPLOYEES IN OFFICE AUGUST 31, 1949

Name	Surety	Expires	Amount
Theron S. French			
Treasurer	American Surety Co. of N. Y. Bond No. 14-480-957	October 3, 1949	$20,000.00
Treasurer, Hillside Cemetery	Bond No. 14-471-295	Continuous	10,000.00
Edward T. Williams			
Tax Collector	American Surety Co. of N. Y. Bond No. 14-480-958	October 3, 1949	20,000.00
James R. Lanyon			
Town Clerk	Philip Rehbein	Term of Office	500.00
Eveline M. Bennett			
Asst. Town Clerk	E. Jane Bennett	Term of Office	300.00
Constables:			
Wesley O. Collins	Fidelity & Deposit Co. Bond No. 4766248-B	October 6, 1949	1,000.00
Leslie W. Hubbell	Raymond W. Hine	(	1,000.00
William Verner	Richard Williams	(	1,000.00
Raymond E. Warner	Edward J. Hart	(Term of Office	1,000.00
Timothy Flavin	Mary Blackman	(	1,000.00
Vincent Guarino	Travelers Indemnity Co. Bond No. 163460	October 3, 1949	1,000.00
Special Constables:			
Romaine C. Chapman	Robert B. Voit	(	1,000.00
Frank K. English	Robert B. Voit	(	1,000.00
George Millette	Frank K. English	(Term of Office	1,000.00
Robert B. Voit	Frank K. English	(	1,000.00
Joseph P. Sheehan	Travelers Indemnity Co. Bond No. 163394-48	Sept. 30, 1949	1,000.00
Michael S. Sheehan	Travelers Indemnity Co. Bond No. 163395-48	Sept. 30, 1949	1,000.00
Frederick G. Yocker	Travelers Indemnity Co. Bond No. 163396-48	Sept. 30, 1949	1,000.00

EXHIBIT "K"

STATEMENT OF INSURANCE—AUGUST 31, 1949

	Amount of Insurance	Assessors' and Insurance Co. Valuations
FIRE INSURANCE:		
Town Hall:		
Building and Contents	$ 55,000.00	$ 30,000.00
Schools:		
Buildings:		
Humiston	280,000.00)	
Annex	22,000.00)	342,000.00*
Cheshire Heights	150,000.00	190,000.00
Contents	34,000.00	34,000.00
Peck Property	10,500.00	7,893.00
Automobiles:		
Highway Department Trucks	15,000.00)	
Fire Trucks	3,050.00)	13,023.76
Gas Shovel and Grader	5,650.00	6,300.00
STEAM BOILER INSURANCE	25,000.00	
WORKMEN'S COMPENSATION	covered	
PUBLIC LIABILITY and PROPERTY DAMAGE:		
Town Hall and Surrounding Grounds....	20/100,000.00	
Fire Trucks	50/100/5,000.00	
Highway Department Trucks	50/100/5,000.00	
Schools	50/500,000.00	
Peck Property	25/50,000.00	
Town Parking Lot	50/100,000.00	
BURGLARY—ROBBERY (Broad Form)	1/14,000.00	
TRANSPORTATION—SCHOOLS	covered	

* Replacement value.

EXHIBIT "L"

STATEMENT OF TOWN AID and UNIMPROVED TOWN AID BALANCES WITH THE STATE HIGHWAY DEPARTMENT AS OF AUGUST 31, 1949

TOWN AID ACCOUNT

BALANCE AT BEGINNING OF FISCAL YEAR		
September 1, 1948 (Unallotted and Unexpended)		$23,911.18
Reserved on Estimate #7, Project #25-40-19		1,414.62
ADD:		
July 1, 1949 Allocation		33,086.00
Total		58,411.80
DEDUCT:		
Expenditures During Fiscal Year		15,009.39
BALANCE AT END OF FISCAL YEAR		
August 31, 1949 (Unallotted and Unexpended)		43,402.41
Unexpended Balance of Projects Started but not yet completed	$35,902.51	
Reserved for Town's Share of State Aid	.....	
Reserve Funds for Projects Not Started but which are under Agreement with the State Highway Department	7,499.90	43,402.41
Available for Agreement		.....

UNIMPROVED TOWN AID ACCOUNT

BALANCE AT BEGINNING OF FISCAL YEAR		
September 1, 1948 (Unallotted and Unexpended)		.....
ADD:		
July 1, 1949 Allocation		2,055.00
Total		2,055.00
DEDUCT:		
Expenditures During Fiscal Year		.....
BALANCE AT END OF FISCAL YEAR		
August 31, 1949 (Unallotted and Unexpended)....		2,055.00
Unexpended Balance of Projects Started but not yet completed	.....	
Reserve Funds for Projects Not Started but which are under Agreement with the State Highway Department	.....	.....
Available for Agreement		$ 2,055.00

EXHIBIT "M"

STATEMENT OF STATE AID ROAD BALANCES WITH THE STATE HIGHWAY DEPARTMENT AS OF AUGUST 31, 1949

STATE AID ACCOUNT

State Aid Available for Use .....$ .....

EXHIBIT "N"

STATEMENT OF RESULTS OF CONFIRMATIONS OF UNCOLLECTED PROPERTY TAXES AS OF AUGUST 31, 1949

Confirmation Letters Mailed		28
Number of Uncollected Tax Items in Above	95	
Confirming Tax as Correct	3	
Address Incorrect and Unknown	1	
No Responses	24	28

The above exhibit represents a confirmation of at least ten per centum of the total number of uncollected taxes at August 31, 1949 both as to specific items and money value, the amounts appearing on such confirmations totaling $2,090.16.

All statements returned because of addresses unknown were turned over to the Tax Collector who is endeavoring to locate the taxpayers. Transfers of personal property taxes will be made to Suspense Book where further efforts to locate the taxpayers are unsuccessful.

In view of the following clause in our confirmation—"If we do not hear from you within a week, it will be assumed that you are liable for all taxes listed above"—it is assumed that the assessments for those who do not respond are correct.

EXHIBIT "O"

LIST OF TOWN OFFICIALS ACTING IN FIDUCIARY CAPACITY

Name	Office
Birdsey B. Norton	First Selectman
George H. Davidson	Selectman
Raymond E. Drouin	Selectman
Theron S. French	Treasurer and Agent of Town Deposit Fund
Edward T. Williams	Tax Collector
James R. Lanyon	Town Clerk
Frank W. Woodlock	Chairman, School Board
Charles J. Farist	Secretary, School Board

EXHIBIT "P"

STATEMENT OF DOG FUND
FOR THE FISCAL YEAR ENDED AUGUST 31, 1949

			Total Amount	Town Clerk Fees	Due Town Treasurer
REGISTRATIONS PRIOR TO APRIL 1, 1949					
2 Registrations	@	$ 2.00	$ 4.00	$ .60	$ 3.40
1 Registration	@	1.25	1.25	.30	.95
9 Registrations	@	1.00	9.00	2.70	6.30
1 Registration	@	.75	.75	.30	.45
2 Registrations	@	.50	1.00	.60	.40
2 Registrations	@	.35	.70	.60	.10
13 Tags	@	.10	1.30	.65	.65
			18.00	5.75	12.25
REGISTRATIONS APRIL 1, 1949—MAY 31, 1949					
2 Registrations	@	26.00	52.00	2.00	50.00
2 Registrations	@	6.25	12.50	.60	11.90
41 Registrations	@	5.25	215.25	12.30	202.95
7 Registrations	@	3.00	21.00	2.10	18.90
490 Registrations	@	2.00	980.00	147.00	833.00
1 Registration	@	.35	.35	.....	.35
3 Tags	@	.10	.30	.15	.15
			1,281.40	164.15	1,117.25
REGISTRATIONS SUBSEQUENT TO MAY 31, 1949					
4 Registrations	@	6.25	25.00	1.20	23.80
19 Registrations	@	3.00	57.00	5.70	51.30
1 Registration	@	2.00	2.00	.30	1.70
5 Registrations	@	1.50	7.50	1.50	6.00
3 Tags	@	.10	.30	.15	.15
			91.80	8.85	82.95
Total Amount Collected			$1,391.20		
Total Fees of Town Clerk				$178.75	
Amount Paid to Town Treasurer—Exhibit "F"					$1,212.45

REGISTRATIONS, APRIL and MAY AS SHOWN ABOVE:

Divided between State and Town $1,117.25

Amount due State Treasurer—50%....$ 558.63
Amount Paid State Treasurer .....$ 558.63

SCHEDULE (1)

TOWN OF CHESHIRE
REPORT OF TAX COLLECTOR FOR THE FISCAL YEAR ENDED AUGUST 31, 1949

Property Taxes List of	Due Date	Amount of Taxes Collectible	Lawful Corrections Additions Sched. (3)	Lawful Corrections Deductions Sched. (3)	Outlawed by Operation of Law Sched. (4)	Adjusted Amount of Taxes Collectible	Actual Collections During Period Taxes	Interest	Liens	Amount Paid to Treasurer	Collectible Uncollected Taxes
1933	Oct. 1, 1934	$ 64.31	$	$	$64.31	$	$	$	$	$	$ .....
1934	1935	64.59				64.59	.....	.....	.....	.....	64.59
1935	1936	41.88				41.88	.....	.....	.....	.....	41.88
1936	1937	67.38				67.38	6.60	4.39	3.75	14.74	60.78
1937	1938	96.39				96.39	6.60	4.03	3.75	14.38	89.79
1938	1939	114.25				114.25	15.00	8.24	7.50	30.74	99.25
1939	1940	128.51				128.51	6.73	3.43	3.75	13.91	121.78
1940	1941	389.17				389.17	11.85	5.43	7.50	24.78	377.32
1941	1942	128.38				128.38	8.75	4.83	3.75	17.33	119.63
1942	1943	127.96				127.96	.....	.....	.....	.....	127.96
1943	1944	139.05				139.05	.....	.....	.....	.....	139.05
1944	1945	276.19				276.19	132.97	27.74	11.25	171.96	143.22
1945	1946	462.04		5.27		456.77	144.27	20.50	11.25	176.02	312.50
1946	1947	2,243.98	1.80	18.00		2,227.78	1,342.81	91.97	37.50	1,472.28	884.97
		4,344.08	1.80	23.27	64.31	4,258.30	1,675.58	170.56	90.00	1,936.14	2,582.72
1947	1948	284,905.61	.....	1,933.40	.....	282,972.21	278,278.90	312.55	.....	278,591.45	4,693.31
Totals		$289,249.69	$1.80	$1,956.67	$64.31	$287,230.51	$279,954.48	$483.11	$90.00	280,527.59	
Suspense Tax Book Collections							$	$	$	.....	
Total Property Tax Collections—Exhibit "H"										$280,527.59	
Total Uncollected Property Taxes—August 31, 1949—Exhibit "A"											$7,276.03

SCHEDULE (2)

OLD AGE ASSISTANCE TAXES

Enrollment Oct. 1			Lawful Corrections Additions	Lawful Corrections Deductions	Abatements			Penalties		
1939	Feb. 1, 1940	$ 1.50				$ 1.50		$	$	$ 1.50
1940	1941	9.00				9.00				9.00
1941	1942	9.00				9.00				9.00
1942	1943	12.00				12.00				12.00
1943	1944	21.00				21.00				21.00
1944	1945	117.00				117.00				117.00
1945	1946	108.00				108.00				108.00
1946	1947	129.00				129.00		2.00	2.00	129.00
Totals		$ 406.50	$	$	$	$ 406.50	$	$ 2.00		
Total Old Age Assistance Tax Collections—Exhibit "H"									$ 2.00	
Total Uncollected Old Age Assistance Taxes—August 31, 1949										$ 406.50

CERTIFICATE OF TAX COLLECTOR

I hereby certify that the figures presented in the above report are correct to the best of my knowledge and belief and that the total amount of uncollected taxes as of August 31, 1949 so stated for each rate bill, agrees with detailed listings of uncollected taxes still appearing in each record.

EDWARD T. WILLIAMS, Tax Collector.

SCHEDULE (3)
(continued 1)

LAWFUL CORRECTIONS OF PROPERTY TAXES FOR THE FISCAL YEAR ENDED AUGUST 31, 1949 AUTHORITY—SELECTMEN and ASSESSORS

YEAR OF GRAND LIST—1945

Name	Deduction	Reason
Cyphers, Anna I.	$ 5.27	Military Exemption

YEAR OF GRAND LIST—1946

	Addition	
Nicolai, Boniface	$ 1.80	Assessors Error

	Deduction	
Beardsley, H. Judson	$ 18.00	Military Exemption

YEAR OF GRAND LIST—1947

	Deductions	
Beardsley, H. Judson	$ 26.00	Military Exemption
Gessert, Burton	26.00	Military Exemption
Buckingham, Frank R.	20.80	Assessors Error
Buckingham, Frank R., Jr.	4.68	Military Exemption
Childs, Arthur E.	26.00	Military Exemption
Clark, Jesse H.	4.16	Assessors Error
Clouse, John A.	26.00	Military Exemption
Clouse, John A.	48.67	Assessors Error
Clouse, Raymond A.	26.00	Military Exemption
Clouse, Raymond A.	65.62	Assessors Error
Clyne, Frank W.	2.86	Paid in Prospect
Crandall, David	5.72	Military Exemption
DeVylder, Josephine J.	2.86	Paid in Watertown
Fazzone, Felix and Mary	13.00	Assessors Error
Fiftal, John B.	30.03	Assessors Error
Fields, Florence M.	26.00	Military Exemption
Frizzell, Charles W.	2.86	Military Exemption
Gaglione, Vincent	7.15	Military Exemption
Garlick, Edgar R.	26.00	Military Exemption
Gester, Walter H.	10.01	Military Exemption
Greene, Robert M., Jr.	31.20	Paid in Prospect
Gregory, James H.	2.60	Paid in Southington
Hecht, Frederick K. and Annie	26.00	Military Exemption
Hoffman, Godfred O.	25.74	Military Exemption
Hogarth, Bruce	26.00	Assessors Error

SCHEDULE (3)
(continued 2)

Hutchinson, Norman R.	23.40	Military Exemption
Ippolito, Joseph	14.30	Assessors Error
Inep, Edward A.	46.80	Assessors Error
Izzo, Angelo	25.74	Paid in Prospect
Krasnovsky, Fred M.	26.00	Military Exemption
Le Herissier, Walter E.	2.86	Military Exemption
Lesniak, Walter J.	14.04	Military Exemption
Lwoki, Lawrence	26.00	Paid in Waterbury
Mack, William J., Jr.	26.00	Military Exemption
MacLelland, Jennie B.	2.86	Military Exemption
Manuel, Herman A.	26.00	Military Exemption
Manger, Fred A. and Grace L.	26.00	Military Exemption
McFarlin, Harry L.	13.00	Military Exemption
Mongillo, Charles J.	3.12	Military Exemption
Mongillo, Charles J. and Jennie M.	22.88	Military Exemption
Nettleton, Eva T.	124.41	Assessors Error
Norville, Edward E.	2.86	Military Exemption
Olsen, Agnes B.	26.00	Military Exemption
Pettinicchi, John	15.42	Assessors Error
Petit, Robert L.	26.00	Military Exemption
Podgwaite, Frank C.	15.60	Assessors Error
Root, Charles W.	2.86	Military Exemption
Saren, Harry	2.60	Military Exemption
Sheehan, Evelyn R.	2.60	Paid in Waterbury
Swanson, Lester E. and Mary E.	26.00	Military Exemption
Thorpe, Melvin W. and Genevieve C.	14.95	Assessors Error
Trapp, John J. and Viviano, Joseph	156.00	Assessors Error
Voos, Fred W., Jr.	7.80	Assessors Error
Warner, Robert M.	2.86	Military Exemption
Baneky, Paul	14.04	Military Exemption
Cass, Edward P.	26.00	Military Exemption
Eddy, Francis T. and Ruth L.	33.80	Military Exemption
Gillott, George, Jr.	13.00	Military Exemption
Hogan, Eugene W.	26.00	Military Exemption
Hunevan, Robert L.	15.60	Military Exemption
Paul, Dr. John R.	10.92	Assessors Error
Pelton, Albert L.	26.00	Military Exemption
Pettinicchi, Michael N.	26.00	Military Exemption
Schlesser, George F. and Joan T.	26.00	Military Exemption
Scolly, Robert G.	14.30	Military Exemption

SCHEDULE (3)
(concluded 3)

Strand, Herbert J. and Elizabeth L.	23.40	Military Exemption
Cable, Clair and Anne J.	58.23	Assessors Error
Hyde, Marjorie	31.20	Assessors Error
Horan, Alice	8.58	Assessors Error
Hashor, Frances	2.86	Military Exemption
Tehan, Virginia C.	2.86	Military Exemption
Pehr, Frank	26.00	Assessors Error
Richards, Thomas G.	45.76	Assessors Error
Hawley, Katherine J.	34.32	Assessors Error
Sacco, Alfred M.	2.60	Assessors Error
Walter, John	2.86	Assessors Error
Zdunkewick, Nicholas	20.59	Assessors Error
Ciriello, Michael M.	2.60	Military Exemption
Hunter, William K.	2.60	Paid in Waterbury
Negro, Francis	7.15	Military Exemption
Mann, Josephine	12.87	Assessors Error
Matthews, Albert W.	2.86	Military Exemption
White, Joseph J.	2.86	Military Exemption
Boufford, Homer E.	7.15	Military Exemption
Fede, John J.	2.60	Military Exemption
Carlson, Fred E.	26.00	Military Exemption
Powell, E. Ralph, Jr.	16.93	Assessors Error
Johnson, Armand K.	26.00	Military Exemption
Natusch, Robert S.	2.86	Military Exemption
Inland Rubber Corp.	25.74	Assessors Error
Perrotti, Jennie	2.60	Assessors Error
Connor, Ralph J.	26.00	Military Exemption
Walsh, John D.	25.74	Paid in Waterbury
Allen, John	13.00	Military Exemption
	$1,933.40	

SCHEDULE (4)

PROPERTY TAXES OUTLAWED BY OPERATION OF LAW—SECTION 169f FOR THE FISCAL YEAR ENDED AUGUST 31, 1949

Year of Grand List	Name	Amount
1933	Andrew, William	$ 9.00
	Boynton, C. C.	34.02
	Shea, Jeremiah F.	16.79
	Banziger, James N., Estate of	1.20
	Wrinn, Mae	3.30
		$64.31

SCHEDULE (5)

STATEMENT OF BOND and NOTE INDEBTEDNESS
AUGUST 31, 1949

	Amount of Issue	Amount Paid	Balance August 31, 1949
SCHOOL CONSTRUCTION BONDS:			
Date of Issue, April 1, 1949			
Rate 1.6% Interest			
Payable April 1, October 1,			
Amount of Issue	$395,000.00		
Paid to August 31, 1949		$	
Balance August 31, 1949			$395,000.00
Retirement:			
Series $15,000.00 on April 1, 1950, $20,000.00 per year to April 1, 1969			
Totals	$395,000.00	$	
Total Bonds Outstanding—Exhibit "C"			$395,000.00
PECK PROPERTY PURCHASE NOTE: 1½%			
The Home National Bank	$ 31,000.00		
Date Issued—June 4, 1948			
Date Due—October 15, 1949			
Balance—August 31, 1949—Exhibit "C"			$ 31,000.00
REVENUE ANTICIPATION NOTE: 1½%			
The Home National Bank	$ 4,500.00		
Date Issued—October 22, 1947			
Date Due—October 22, 1949			
Paid to August 31, 1949		$1,000.00	
Balance—August 31, 1949—Exhibit "A"			$ 3,500.00

SCHEDULE (7)

JUSTICE COURT
STATEMENT OF RECORDED CASH RECEIPTS and DISBURSEMENTS FOR THE FISCAL YEAR ENDED AUG. 31,1949

CASH ON HAND—August 31, 1948	$ 10.00	
CASH ON DEPOSIT—August 31, 1948		
The Home National Bank of Meriden	90.00	$ 100.00
RECEIPTS:		
Fines and Costs	1,064.00	
Forfeited Bonds	109.00	
Total Receipts		1,173.00
		1,273.00
DISBURSEMENTS:		
Commissioner of Motor Vehicles	279.27	
Witness Fees	4.10	
Medical Attention	4.00	
Bank Charges	3.45	
Stationery	4.14	
Postage	2.00	
Board of Prisoners	7.73	
Photographer	10.00	
To Town Treasurer—Exhibit "H"	858.31	
Total Disbursements		1,173.00
BALANCE REPRESENTING:		
Cash on Hand—August 31, 1949	10.00	
Cash on Hand—August 31, 1949		
The Home National Bank of Meriden	90.00	$ 100.00

TOWN OF CHESHIRE
COMPARISON OF SCHOOL APPROPRIATIONS, ORDERS CHARGED THERETO, and UNEXPENDED BALANCES
FOR THE FISCAL YEAR ENDED AUGUST 31, 1949

	Appropriations								
	Voted at Adjourned Town Meeting March 8, 1948	Transfers Authorized by Board of Education Additions	Deductions	Total	Orders Paid	Appropriation Refunds	Accounts Payable Aug. 31, 1949	Total	Unexpended Balance
GENERAL CONTROL:									
Clerk	$ 2,500.00	$	$ 1.05	$ 2,498.95	$ 2,498.95	$	$	$ 2,498.95	$
Administrative Salaries	.....	500.00		500.00	503.50	3.50		500.00	
Supplies and Other Expenses	400.00	33.75		433.75	433.75			433.75	
Totals	2,900.00	533.75	1.05	3,432.70	3,436.20	3.50		3,432.70	
INSTRUCTION:									
Salaries	79,130.00	2,739.86		81,869.86	81,873.36	3.50		81,869.86	
Other Instructional Staff	2,000.00	309.75		2,309.75	2,669.75	360.00		2,309.75	
Text Books	1,400.00		571.63	828.37	828.37			828.37	
Instructional Supplies	1,500.00		134.86	1,365.14	1,367.39	2.25		1,365.14	
Other Supplies and Expenses	175.00		100.98	74.02	74.02			74.02	
Totals	84,2[illegible].00	3,049.61	807.47	86,447.14	86,812.89	365.75		86,447.14	
OPERATION OF PLANT:									
Janitors' Salaries	8,100.00		24.95	8,075.05	8,075.05			8,075.05	
Fuel	4,300.00		1,036.24	3,263.76	3,263.76			3,263.76	
Water, Light and Power	950.00	369.18		1,319.18	1,319.18			1,319.18	
Telephone	250.00		24.86	225.14	310.99	85.85		225.14	
Supplies and Other Expenses	1,000.00	21.34		1,021.34	1,106.34	85.00		1,021.34	
Totals	14,600.00	390.52	1,086.05	13,904.47	14,075.32	170.85		13,904.47	
MAINTENANCE OF PLANT:									
Rebuilding Sewage Disposal System	8,500.00	763.63		9,263.63	9,263.63			9,263.63	
Roof Repair—Rear Humiston	4,000.00		199.51	3,800.49	3,800.49			3,800.49	
Radiator Repairs and Replacement—Rear Humiston	2,000.00		1,107.92	892.08	892.08			892.08	
Repairs and Painting—Park Street	1,500.00		575.00	925.00	925.00			925.00	
Miscellaneous Repairs to Plant	500.00	503.91		1,003.91	1,003.91			1,003.91	
Supplies and Other Expenses	1,000.00		511.45	488.55	488.55			488.55	
Totals	17,500.00	1,267.54	2,393.88	16,373.66	16,373.66			16,373.66	
AUXILIARY AGENCIES:									
School Library	200.00		34.30	165.70	165.70			165.70	
Health Service—Salaries	2,220.00		385.00	1,835.00	1,835.00			1,835.00	
Health Service—Supplies and Expenses	200.00		105.05	94.95	94.95			94.95	
Transportation	29,120.00	1,050.95		30,170.95	30,186.25	15.30		30,170.95	
Attendance and Enumeration	900.00	5.07		905.07	905.07			905.07	
Tuition	51,000.00	1,707.01		52,707.01	52,707.01			52,707.01	
Totals	83,640.00	2,763.03	524.35	85,878.68	85,893.98	15.30		85,878.68	

SCHEDULE (6)
(concluded 2)

TOWN OF CHESHIRE
COMPARISON OF SCHOOL APPROPRIATIONS, ORDERS CHARGED THERETO, and UNEXPENDED BALANCES FOR THE FISCAL YEAR ENDED AUGUST 31, 1949

	Appropriations								
	Voted at Adjourned Town Meeting March 8, 1948	Transfers Authorized by Board of Education Additions	Deductions	Total	Orders Paid	Appropriation Refunds	Accounts Payable Aug. 31, 1949	Total	Unexpended Balance
FIXED CHARGES:									
Insurance	$ 2,500.00	$ 85.76	$	$ 2,585.76	$ 2,614.52	$ 28.76	$	$ 2,585.76	$
CAPITAL OUTLAY and DEBT SERVICE:									
Retirement of Loan	10,000.00			10,000.00	10,000.00			10,000.00	
Interest on Loan	2,000.00		419.68	1,580.32	1,580.32			1,580.32	
New Equipment	500.00	33.30		533.30	533.30			533.30	
Totals	12,500.00	33.30	419.68	12,113.62	12,113.62			12,113.62	
REGIONAL HIGH SCHOOL DISTRICT No. 2									
General Control	5,460.00		2,730.00	2,730.00	2,730.00			2,730.00	
Fixed Charges—Insurance	150.23		75.12	75.11	75.11			75.11	
Interest	700.00		85.91	614.09	350.00			350.00	264.09
Capital Outlay	41,636.87			41,636.87	41,636.87			41,636.87	
Totals	47,947.10		2,891.03	45,056.07	44,791.98			44,791.98	264.09
Grand Totals	$265,792.10	$8,123.51	$8,123.51						
Total School Appropriations—Exhibit "G"				$265,792.10					
Total Orders Paid—Exhibit "G"					$266,112.17				
Appropriation Refunds—Exhibit "H"						$584.16			
Accounts Payable							$		
Total								$265,528.01	
Unexpended Balance									$264.09

SCHEDULE (8)

ACCOUNTS RECEIVABLE—AUGUST 31, 1949

INDIRECT REVENUES—Exhibit "F"		
State of Connecticut		
Estate Penalty Tax		$ 232.53
Elementary School Transportation Grant		10,629.31
High School Transportation Grant		1,181.01
Trade School Transportation Grant		303.53
Physically Handicapped Children		268.67
		12,615.05
APPROPRIATION REFUNDS—Exhibit "G"		
State of Connecticut		
Highway	$5,717.67	
Welfare	205.38	
Burial of Deceased Soldier	100.00	6,023.05
Total Accounts Receivable—Exhibit "A"		$18,638.10

SCHEDULE (9)

ACCOUNTS PAYABLE—AUGUST 31, 1949

GENERAL GOVERNMENT:			
Town Hall:			
Cheshire Grain & Coal Co.	Fuel	$ 19.20	
Raymond W. Hine	Repairs and Supplies	3.04	
Southern New Eng. Tel. Co.	Telephone	37.80	$ 60.04
Highway:			
Cheshire Auto Service	(	239.15	
Cheshire Lumber Co.	(	3.63	
E. Dudley Bartlett	(	133.92	
Oscar Gumprecht	(	47.43	
Raymond W. Hine	(Roads and Bridges,	56.80	
Hoch's Service Station	(Maintenance	75.01	
Huxley Motors	(	108.96	
Meriden Welding Co.	(	150.00	
N. H. Trap Rock Co.	(	95.60	
Michael Salvatore	(	16.40	
Charles A. Templeton	(	18.31	
Conn. Light & Power Co.	Street Lighting	615.81	1,561.02
Public Safety:			
William Verner	Constable	4.00	
Wesley O. Collins	Dog Warden	19.47	23.47
Charities:			
Fulton Market	(	7.22	
Knudsen Bros.	(	13.50	
Dr. Moore	(Outside Poor	16.50	
Michael Salvatore	(	10.45	
Warner's Drug Store	(	6.50	54.17
Miscellaneous:			
Ronald E. Daley	Zoning Commission	8.37	
Mrs. Joseph Riley	Miscellaneous	15.00	23.37
Total Accounts Payable—General Government			$1,722.07

October 1, 1949

Cheshire Board of Education
Cheshire, Connecticut
Dear Sirs:

"The schools of America stand at the threshold of a new era in their history. If they perform their full function, they are to furnish the understandings, the competence, and the will for greatly improved human relationships in our own culture, for more understanding and intelligent relationships with the rest of the world, and for the creative transformation of atomic power into better living".

"There is no escaping by the schools of these responsibilities. Their tasks here are tremendous. They may succeed or they will fail. In any event, they are the nation's chief hope that the free men will be trained to copy with some degree of effectiveness with the issues which in this age must be faced. The school's functions are clear. They are:

1. To develop in each pupil the competence that will equip him
   a. To handle well his personal problems;
   b. To give socially valuable expression to his unique abilities;
   c. To make a constructive contribution to the betterment of the social and economic groups of which he is a part;
   d. To cope realistically and intelligently as an individual citizen with the grave economic and civic issues of his time.
2. To train pupils in the ways of democratic behavior and the techniques of the democratic process of group intercourse, enterprise and action.
3. To guide the growth of each pupil toward physical, mental, and emotional health."

American Association of School Administrators,
SCHOOLS FOR A NEW WORLD, 1947 Yearbook.

If there ever was a time when it was necessary to stand back and take a good look at what we are doing in our schools, now is that time. This year marks the close of a period in school organization for Cheshire, along with the towns of Bethany and Prospect. From this point forward, Cheshire will be planning schools to take care of Cheshire only, and will be concerned with a forward-looking program, at present for the children of the elementary school grades, ultimately for children of the high school grades. Cheshire, like most towns in Connecticut and of the

nation, is growing rapidly, the birth rate has increased and many new families have moved into the town. Enrollments have mounted rapidly so that it is necessary to build another school to accommodate the increased numbers in the primary grades. As each grade progresses upward, these increased numbers will be passed along so that just by growing one year older, more facilities are needed each year. Another new school has been authorized by the voters of Cheshire and it is expected to be ready for occupancy by January first, 1950.

During the past four years, progress has been made in the development of the school program. During the 1945-6 the teachers of the three towns met monthly as a group and developed a broad curriculum guide for the Social Studies (geography, history and civics). During 1946-7, the group worked on the Language Arts program (reading, spelling, writing, literature and English). During 1947-48 they concentrated on reading, and several took a course entitled READING WORKSHOP offered by the Teachers College in New Haven. During 1948-9 the group worked on Arithmetic. A course was given this year by the Teachers College entitled CURRICULUM MATERIALS. These meetings of the combined faculties under leadership of outside professional specialists served as a medium for study of the elementary school program. Growing out of them, the teachers with their principals and superintendent have now developed curriculum guides and study outlines in the major areas of instruction, the main purpose of which is to improve the educational program for your children. Consistent with best present practice, emphasis is given to sound mastery of fundamentals, as a basis of gaining an understanding of everyday living in our democracy. Citizenship is stressed throughout and the children learn of the lands and cultures of other peoples so that they might know better and understand better the rights and privileges of being an American.

May 24th the eight grades visited the legislature in session at Hartford, and saw at first hand the democratic process of making the laws of Connecticut.

Metropolitan achievement tests were given to all pupils in all eight grades in March as a measure of comparison with national standards. Given at this time, there remained three months for remedial work where needed. The following is a summary of the 71 eighth grade pupil's achievement on these tests:

6 pupils tested eleventh grade
22 pupils tested tenth grade
14 pupils tested ninth grade
14 pupils tested eighth grade
12 pupils tested seventh grade
Only 3 pupils tested below seventh grade

This is an unusually good record, showing 78.8% of the class up to or above grade and less than 5% more than one year below grade level in achievement. In each case the 4.2% doing below seventh grade work were working up to their capacity to do academic work.

Mention should be made of the outstanding hot lunch programs being conducted by the Cheshire Heights Community Club at the Cheshire Heights School and by the Parent-Teacher Association at the Humiston School. A well-balanced hot lunch has been prepared at minimum cost to the parents with the Federal aid assistance. Cooperation of mothers in assisting daily in the preparation and serving of the lunches also helps considerably in keeping costs down.

The superintendent of Schools has made frequent visits to the classrooms and he has held conferences, both individual and group with the teachers and principals relative to work being done in the classrooms. During the weeks previous to the time when the eighth grade pupils find it necessary to select, first, the high school and second, the course in the chosen high school, the superintendent met several times with the pupils for discussions and counsel with them relative to those choices. The eighth grade teachers gave special attention to developing habits of independent study in preparation for attendance in high school.

ATTENDANCE STATISTICS

	Average Daily Membership	Total Net Registration	Graduated
HIGH SCHOOLS:			
Hamden	30.94	34	1
New Haven - Hillhouse	32.76	36	10
Commercial, New Haven	1.00	1	—
Crosby - Waterbury	66.48	70	17
Leavenworth - Waterbury	16.78	18	2
Wilby - Waterbury	38.18	39	4
Lewis - Southington	6.36	7	—
Plainville	.94	1	—

Lyman Hall - Wallingford	5.00	5	—
Meriden	4.55	5	1
Jefferson Jr. - Meriden	1.00	1	—
Total High School	203.99	217	35
Elementary:			
Humiston	645.79)		
Cheshire Heights	200.37)	772	70
Total Elementary	846.16	772	70
Technical - Vocational Schools:			
Wilcox - Meriden		8	3
Goodwin - New Britain		1	—
Boardman - New Haven		2	—
		11	3
Total Town Attendance		1000	108

SCHOOL CALENDAR:

	Session Days	Cumulative Days to Date	No School	
September	18	18	Sept. 7	School year opens
October	19	37	Oct. 12	Columbus Day
			Oct. 28	Teachers' Convention
November	19	56	Nov. 11	Armistice Day
			Nov. 24-25	Thanksgiving Recess
December	17	73	Dec. 24 - Jan. 2	Christmas Recess
January	21	94		
February	15	109	Feb. 20-24	Winter Recess (same as Hamden-New Haven)
March	23	132		
April	19	151	April 7	Good Friday
May	18	169	May 1-4	Spring Recess
June	15	184	May 30	Memorial Day
			June 21	School Closes

May I thank the Board of Education, the teachers, the P.T.A., the Cheshire Heights Cummunity Club and the citizens of Cheshire for their cooperation in making the year's work a success.

Respectfully submitted,

JOHN H. THORP, Superintendent.

REPORT OF HEALTH OFFICER

September, 1949

Honorable Board of Selectmen:
Gentlemen:

I hereby render my report as Health Officer of Cheshire for the year ending September 1, 1949.

The health conditions of Cheshire in the past year have again been fairly satisfactory. We have had 29 cases of Whooping Cough, 117 cases of Chickenpox, 51 cases of Pneumonia, 34 cases of German Measles, 178 cases of Measles, 7 cases of Mumps, 16 cases of Scarlet Fever, 3 cases of Tuberculosis, 4 cases of Syphilis, and 1 case of Gonorrhea. Physical examinations were given to all school children in the first, fourth, and eighth grades. All children of the first and eighth were also given the Schick Test with the following results; 78 per cent were immune, 22 per cent needed booster shots. All pre-school children were examined and those requiring vaccinations and immunization against diphtheria were so immunized.

A large number of sewerage nuisances were reported, inspected, and most of these have been abated. With the rapid growth of the town, the sewerage problem is becoming more and more important. Homes built in areas where drainage is poor and the size of the building lot inadequate for proper sewerage disposal are becoming more numerous. The State Department of Health is urging Cheshire to institute a Building Code, which would prevent a great deal of inconvenience and expense to home builders.

Respectfully submitted,

WILBUR J. MOORE, M.D.

August 15, 1949

DR. ROBERT J. CRAIG

Honorable Board of Selectmen
Cheshire, Connecticut
Gentlemen:

During the school year 1948-1949, we held thirty one dental clinics. The following work was accomplished:

Children's mouths examined	823
Deciduous teeth extracted	22
Deciduous teeth filled	184
Permanent teeth extracted	1
Permanent teeth filled	167
Treatments	11
Number of Patients completed	89

Respectfully submitted,

ROBERT J. CRAIG, D.D.S.

CHESHIRE PUBLIC HEALTH NURSING ASSOCIATION, INC.

Annual Statistical Report of School Health Activities
September 1, 1948 - June 30, 1949

Assisted school doctor with physical examinations of 1st, 4th and 8th grade children	272
Remedial defects found	187
Number no defects found	111
Many with defects have had corrections made and some are under medical supervision.	
Children (1st and 8th grades) given Schick test to determine whether they are immune to diphtheria	147
Positive reactors found	32
Given immunization treatments at clinic	26
Immunization treatments given by own family physician	6
Some who have been immunized in infancy and who showed a positive reaction to Schick were given booster doses of toxoid.	
Children's eyes tested	846
Defective vision	42
Corrections during the year	37
Under medical supervision	5
Children's hearing tested with Puretone Audiometer	355
Defective hearing and under supervision	11
Weighed and measured twice a year	827
Minor treatments at schools	1801
Excluded from schools for colds, elevation of temperature and other conditions	96
Reported to school doctor	20
Class health talks	72
Class room inspections	37
Individual health inspections by the nurse	1408
Follow up visits into homes	145
Parent consultations at school	153
Children transported home for illnesses	43
Hours spent in school health activities	624

Assisted dentist at dental clinics. Report on work done is given by Dr. Craig

Vaccinations continue to be compulsory.

Respectfully submitted,

HELEN A. BRUGER, R. N.

CHESHIRE FIRE DISTRICT

The Honorable Board of Selectmen of Cheshire, Conn.

Herewith is the report of the Treasurer of the Cheshire Fire District for the fiscal year June 8, 1948 - June 14, 1949.

June 8, 1948—Balance in Bank	$ 6,690.33	
Received from Tax Collector	4,821.04	
	$11,511.37	$11,511.37
Expended During Fiscal Year—		
New Haven Water Co., Water Service	$ 3,301.49	
Edward T. Williams—Collecting Taxes, Filing Tax Liens and Releasing Same	610.64	
James E. Lanyon—Recording Tax Liens	4.00	
Bonds for Tax Collector and Treasurer	27.00	
New Hydrants (8)	901.81	
Booster Hose for Fire Department	213.00	
Moving Fire Control in Town Hall	148.19	
Supplies and Miscellaneous	115.89	
	$ 5,322.02	5,322.02
		$ 6,189.35
Balance in Bank, June 14, 1949	$ 6,189.35	

Respectfully submitted,

CARLTON E. BORDEN, Treasurer.

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